

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

Trustees' Annual Report and Accounts 2024-2025

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	
Peter Stephenson	
Adelheid Russenberger	
Alison Giles	Treasurer
Jeremy Brookman	Secretary
Helen Ireton	
Annie Dawson	

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants and/or gifts in kind to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2024-2025, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2024-2025, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Since Covid, the charity has been largely reliant upon donations made by regular donors (people and organisations), as well as through some specific campaigns on social media. The charity additionally applied for a grant from another charitable.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2024-2025 for donations made during the year 2023-2024 as well as during the year 2024-2025.

In addition to financial donations, a number of gifts in kind have been received which were sent as Christmas presents to children in Mercy Children's Home.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Home (MCH)

Overview

Mercy Childrens Home (previously known as Mercy Childrens Orphanage) is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others continue to be placed there by social services. Most recently, ten ebola orphans came to live there. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2024-2025 we continued financial support for 15 children, and added support for one more child who arrived at MCH in April 2024. Our support also included shipping donated Christmas presents to them, which we have been doing annually the last few years. Several of the children we supported are supported specifically under a sponsorship program.

In 2021 MCH had some land donated which they have been using for farming, and which we have previously approved grants to develop, some in partnership with external grant agencies. Following the unfortunate failure of many crops in March 2024 in extreme weather, we supported them, in partnership with a grant which we applied for and received a from an external charitable foundation, to survive the consequences of the crop failure, and get back on their feet. The support enabled them to continue to exist in the absence of the expected crop harvest and plant a rice crop which they were able to harvest later in 2024.

Long-standing Grants

Named child sponsorships	During the year we supported 16 children at MCH.
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Standalone Grants

Emergency relief for farm <i>May, September 2024</i>	A grant was approved to provide emergency relief to MCH following the failure of the harvest in March 2024 and re-establish the farm with seeds for a new crop.
Shipment of gifts in kind <i>December 2024</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2024-2025 we have continued to support the clinic with a grant for the supply of medicines and staffing costs, including clinic assistant.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. During 2024-25 we funded the construction of a new borehole and solar pump to provide increased (flushing) toilet capacity to cope with the school's growth. We have also continued to pay a grant to provide school fees for two students who had been bereaved,

Long-standing Grants

Medicine Supply and Clinic running costs	Grant paid quarterly for the supply of medicines and staffing and running costs.
School fees for students	Grant paid annually for school fees for two recently bereaved students.

Standalone Grants

Borehole and solar pump for Kate McGrath School for Girls <i>April 2024</i>	A grant was approved to fund the construction and installation of a new borehole and solar pump to increase the supply of running water to the school.
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Experiential Christian International Ministries (ECIM)

Overview

ECIM, an NGO in Sierra Leone, has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. We have also previously provided support to ECM via the UK registered charity Experiential Christian Ministries (ECM) but during this year have provided support directly to ECIM in Sierra Leone.

The school now provides education to over 300 children across primary and secondary schools and employs 24 teachers with further auxiliary staff. In addition to high quality education, the school provides daily healthy meals and fresh clean water.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

<i>(None this year)</i>	
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Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2024-2025 (1)

Covers the accounting period from 1st April 2024 to 31st March 2025.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)				
	Unrestricted	Restricted (3)	2024-25 Total	2023-24 total
Donations and legacies	£ 29,564	£ 4,268	£ 33,832	£ 28,310
Charitable activities	£ 0	£ 0	£ 0	£ 0
Other trading (fundraising)	£ 0	£ 0	£ 0	£ 60
Gift Aid	£ 5,315	£ 0	£ 5,315	£ 9,386
Interest and investments	£ 20	£ 0	£ 20	£ 14
Total gross income	£ 34,900	£ 4,268	£ 39,167	£ 37,710
Payments (4)				
MCH	£ 12,592	£ 3,908	£ 16,500	£ 13,620
PDO	£ 14,591	£ 0	£ 14,591	£ 5,801
ECIM	£ 7,640	£ 360	£ 8,000	£ 9,986
Fundraising costs	£ 5	£ 0	£ 5	£ 0
Charity costs (5)	£ 699	£ 0	£ 699	£ 1,013
Total	£ 35,527	£ 4,268	£ 39,795	£ 30,420
Net of receipts/payments			£ -628	£ 7,290
Cash funds last year end			£ 11,051	£ 3,761
Cash funds this year end			£ 10,423	£ 11,051

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £10,000. Our single highest value donation from a related party was the same donation of £10,000.

We did not receive any income from outside the United Kingdom.

We do not have any trading subsidiaries.

Note 3 – Restricted Funds

This year restricted donations were received for the following projects:

MCO Child Sponsorship	£	855
MCH Crop Failure	£	3,053
ECM School Fee Sponsorship	£	360

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period:

No grants were made to individuals

£39,795 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not).

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£14,591 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Note 5- Charity costs

Charity costs included trustee liability insurance, bank and currency transfer fees, ICO registration and fees for the independent examination of the 2023-24 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 9,381	£ 1,042	£
	Total	£ 9,381	£ 1,042	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	



Oaktree Accountancy

01900 268086 and 07889 181080,

www.oakacc.co.uk

Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cocker mouth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA
Oaktree Accountancy (Cockermouth) Limited

Date: 25 August 2025